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Memorandum

TO: All House Members

FROM: Representative Jeff Pyle
60th Legislative District *JPP...*

RE: Proposed Legislation - Amending the Tax Reform Code of 1971
Pennsylvania Capitol Stock and Foreign Franchise Tax

DATE: January 28, 2011

In the near future, I plan to introduce legislation that would exempt businesses engaged in the production and processing of coal from the Pennsylvania Capitol Stock and Foreign Franchise Tax.

As you know, the coal industry throughout the history of the Commonwealth has helped Pennsylvania become a leader in manufacturing and energy. In fact, today, Pennsylvania remains the 4th state in coal production. However, although we have planned to eliminate the Capitol Stock and Foreign Franchise Tax for years, this vital industry remains subject to this oppressive business tax while similar industries that process limestone, sand, gravel, slag, steel, textile or bulk chemical are exempt.

Therefore, my legislation would lift this tax burden on those businesses that produce coal; allowing them to be more competitive with similar industries and coal produces from out of state and protect and promote the jobs that depend upon this Pennsylvania resource.

If you would like to be listed as a co-sponsor of this legislation, please call Tracey Mattern at (717) 783-5327 or email at tmattern@pahousegop.com. Thank you for your consideration of this proposal.

JPP:tm